



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 300

[TD 9957]

RIN 1545–BP75

User Fee for Estate Tax Closing Letter; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains a correction to Treasury Decision 9957, which was published in the **Federal Register** on Tuesday, September 28, 2021.

Treasury Decision 9957 establishes a new user fee of \$67 for persons requesting the issuance of IRS Letter 627, also referred to as an estate tax closing letter.

DATES: The correction is effective on October 28, 2021, and applicable as of September 28, 2021.

FOR FURTHER INFORMATION CONTACT: Juli Ro Kim at (202) 317–6859 (not a toll-free number)

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9957) that are the subject of this correction are issued under section 6103 of the Internal Revenue Code.

Need for Correction

As published the final regulations (TD 9957) contain an error that needs to be corrected.

Correction of Publication

Accordingly, the final regulations (TD 9957) that are the subject of FR Doc. 2021–21029, published on September 28, 2021 (86 FR 53539), are corrected as follows:

On page 53539, in the second column, footnote 1 is corrected to read:

¹ For an overview of the procedure applicable to a request for an estate tax closing letter before October 28, 2021, see part D of the Background and Explanation of Provisions of the proposed regulations.

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